

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT
OF
INDIANA SCHOOL FOR THE DEAF
STATE OF INDIANA
March 1, 2002 to May 31, 2006



FILED
09/13/2006

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AGENCY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-------------------|----------------------------|----------------------|
| Superintendent | George Stailey | 03-11-95 to 02-04-05 |
| Co-Superintendent | Debra Fetzer (Interim) | 02-05-05 to 08-12-05 |
| Co-Superintendent | Robert Kovatch (Interim) | 02-05-05 to 08-12-05 |
| Co-Superintendent | Cynthia Lawrence (Interim) | 02-05-05 to 06-30-06 |
| Superintendent | David Geeslin | 07-01-06 to 06-30-07 |



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF INDIANA SCHOOL FOR THE DEAF

We have reviewed the receipts, disbursements, and assets of the Indiana School for the Deaf for the period of March 1, 2002 to May 31, 2006. Indiana School for the Deaf's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana School for the Deaf are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

June 29, 2006

INDIANA SCHOOL FOR THE DEAF
REVIEW COMMENTS
MAY 31, 2006

RECREATION FUND

Monthly Financial Statements

As stated in our prior two reports (B18682 and B11264), the Indiana School for the Deaf did not prepare the monthly financial statements for the Recreation Fund.

Institutions should have internal controls in effect which provide reasonable assurance regarding reliability of financial information and records. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 13)

Each institution should file monthly financial statements for its local funds with the state agency having administrative control over the institution. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 13)

CAFETERIA FUND DAILY DEPOSITS

As stated in our prior seven reports, (most recently B12264 and B18682), the Indiana School for the Deaf did not consistently deposit receipts collected from the sale of meal tickets by the following business day after receipt of the funds.

Indiana Code 5-13-6-1(b) states in part: "... all public funds ... shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds."

ATTENDANCE REPORTS

We observed that employee attendance reports were frequently signed and dated prior to the last day worked.

Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

INDIANA SCHOOL FOR THE DEAF
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with David Geeslin, Superintendent, George Stailey, former Superintendent, Debra Fetzer, former Superintendent and Cynthia Lawrence, former Superintendent. The official response has been made a part of this report and may be found on page 6.

A copy of the Review Comments was provided on August 10, 2006, to Robert Kovatch, former Superintendent.


Indiana School for the Deaf

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To: Bruce Hartman, State Examiner
State Board of Accounts

From: Dr. David Geeslin 
Superintendent/CEO

Date: August 15, 2006

Subject: Official Response to Review Report

This response is in regards to the Review Audit performed for the review period of March 1, 2002 to May 31, 2006.

The recreation fund has been reconciled monthly as required but the monthly financial statements were not completed in the desired format. Indiana School for the Deaf (ISD) will contact other state agencies that utilize the same accounting software in an attempt to create a monthly financial statement in an acceptable format.

Cafeteria funds will only be collected at a central point in order to make certain that all funds are collected and deposited no later than the next business day.

Training has been completed and reviews are being completed to comply with proper procedures for signing, dating and approving employee attendance reports.

Thank you for your assistance in this matter. Please feel free to contact my office if you have any additional questions or concerns.

The Indiana School for the Deaf Community promotes academic and social excellence for Deaf and Hard of Hearing students through a Bilingual/Bicultural environment.